

**NOAA FINANCIAL STATEMENT INFORMATION REQUIREMENTS SCHEDULE  
FY 2000**

**Department of Commerce**

1. Contingency information related to legal issues that could impact the NOAA financial statements. This should be coordinated with NOAA GC. (10/31/00)
2. Workers Compensation information provided by DOC CFO obtained from DOL. (11/3/00)
3. Respond to legal representation letter regarding potential contingencies related to NOAA legal issues through the end of KPMG's field work - 12/29/00.

**All Line Offices and Administrative Support Centers**

1. Information for all new commercial cash accounts used for official business purposes. (10/13/00)
  - A. Provide details such as organization, account title, account type, account number, purpose of the account, financial institution and address, names of individuals with authorized signature authority, or names of individuals that manage the account.
  - B. Include accounts opened during FY00, but do not include lock box deposits.
2. September 30, 2000 balance of cash accounts held in commercial bank accounts. (10/13/00)
3. Schedule of prepayments and advances as of 9/30/00 for FY00 and later transactions. (10/20/00)
4. Financial commitment information for long-term contracts for purchase, construction, and modernization of equipment, facilities, etc. (10/27/00)
5. Where NOAA provides goods and services to the public and/or another government entity at prices less than full cost, provide the following information: (10/30/00)
  - A. Differences in pricing policy from the full cost or current market pricing guidance;
  - B. Exchange transactions with the public in which prices are set by law or executive order and are not based on full or market price;
  - C. The nature of transactions with other Federal entities in which NOAA provides goods or services at a price less than full cost or does not charge a price at all, with explanations of the amount and reason for disparities between the billing (if any) and the full cost; and
  - D. A brief paragraph describing how the FY 2000 prices were computed.

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6. All FY00 Reports of Capitalized Construction Work In Process (Form 37-6), for both real and personal property. Each 37-6 line item cost should contain a corresponding valid task number, object class, and original fiscal year as stated on the IFIMA Construction Work in Process Report (15C Report). (9/29/00)
7. Detail of any incidents through 9/30/00, which qualify as government acknowledged events. Information such as a description of the event, authorizing legislation, date of the event and any applicable exchanges, amounts of liability including an estimate if the exact amount is unknown, and any other applicable information. Only report events where the liability is greater than or equal to \$1 million. (10/20/00)
8. Reconcile costs of all Construction Work In Progress (CWIP) at 9/30/00 including FY00 additions and deletions. Include any necessary adjustments to the 9/30/00 balances. (10/27/00)
9. Detail of any reimbursable work task numbers with multiple sponsors with an agency code of 4900. Please include multi-Commerce reimbursable transactions with an agency code of 0600. Detail should include the following: (10/13/00)
  - A. The task code in which the activity is recorded.
  - B. The name of the agency with whom NOAA conducted business.
  - C. FY 2000 receipts and costs.
  - D. Any adjustments made to cash collections and costs which are not due to actual cash collections and cash disbursements. For example, the movement of funds to another task number.
  - E. The nature of the activity in each task code reported.
10. Submit to OFA211, material FY00 manual adjustments. (10/17/00)
11. Responses to all NFR's, issued 12/29/00, are to be forwarded to the auditors. (1/5/00)

**NOAA Corps Operations, Commissioned Personnel Center (CPC)**

1. Contract with Hay Group to prepare actuarial reports for retirement benefits and health benefits. (8/4/00)
2. Obtain copy of actuarial reports from Plan Actuarial, Hay/Huggins, Washington, DC. for the NOAA Corps Pension plan and health benefits to submit to OFA212. The Pension report should contain the following information: (10/30/00)

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A. FY00 pension expense net of the following components: (10/31/00)

1. Normal cost;
2. interest on the pension liability during the period;
3. prior (and past) service cost from the plan amendments (or the initiation of a new plan) during the period, if any; and
4. actuarial gains or losses during the period, if any.

We understand that the above information cannot be obtained for the NOAA Corps Health Benefits Plan.

3. Amount NOAA contributed to the NOAA Corps Retirement System during FY00 from NOAA Corps actuarial report - from Plan Actuarial, Hay/Huggins, Washington, DC. (10/27/00)

**NESDIS, Budget and Planning Office (E/BP)**

1. Financial commitment information for long-term contracts for the purchase, construction, and modernization of satellites. (10/27/00)
2. Reconcile costs of all Construction Work In Progress (CWIP) for satellites at 9/30/00 including FY00 additions and deletions. Include any necessary adjustments to the 9/30/99 balances. (11/6/00)
3. Reports and schedules, including supporting documentation for satellite additions and disposals for FY00 and related accumulated depreciation additions and disposals. (10/30/00)

**NOAA Office of General Counsel (GC)**

1. Contingency information related to legal issues that could impact the NOAA financial statements. This should be coordinated with DOC GC. (10/31/00)
2. Respond to legal representation letter regarding potential contingencies related to NOAA legal issues through the end of KPMG's field work - 12/29/00.

**NOAA Assistant General Counsel for Enforcement and Litigation (GCEL)**

1. Schedule/reports and supporting documentation for seized and forfeited property as of 9/30/00. (10/20/00)

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**Office of Aeronautical Charting and Cartography, Program & Production Management Staff  
(N/ACCx1)**

1. Take physical inventory as of year end. (9/29/00)
2. Physical inventory reports and schedules as of 9/30/00 on chart operations held for sale. (10/20/00)
3. Complete a schedule of cost of goods analysis for FY00. This analysis should include a reconciliation between the 9/30/99 balance on hand and the 9/30/00 balances including the following: (10/20/00)
  - A. Finished goods inventory at 9/30/99;
  - B. Maps/charts completed and received from reproduction during FY00;
  - C. Maps sold;
  - D. Excess obsolete or unserviceable inventory;
  - E. Value of maps issued free;
  - F. Condemned maps/charts
  - G. Finished goods inventory at 9/30/00; and
  - H. Any unreconciled differences for reasons such as changes in unit costs.

Please include supporting schedules for each category, if applicable.

4. Carrying amount and Net realizable value of excess, obsolete, and unserviceable inventory. (10/20/00)
5. Report on Inventory held in reserve for future sale. (10/20/00)
6. Report of Inventory held for repair. (10/20/00)
7. Detailed report of restrictions on the sale, use, or disposition of inventory. (10/20/00)
8. Report the methodology used to identify the correct category to which inventory is assigned and any changes to this methodology. (10/20/00)

**Office of Aeronautical Charting and Cartography, Reproduction Division Special Projects Manager  
(N/ACC2)**

1. Take physical inventory as of year end. (9/30/00)
2. Physical inventory reports and schedules as of 9/30/00 on raw materials. (10/10/00)

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3. Complete a reconciliation of inventory balances from the 9/30/99 balance on hand to the 9/30/00 balances including the following: (10/20/00)
  - A. Balance on hand at 9/30/99;
  - B. FY 2000 purchases received;
  - C. Inventory used or consumed during FY 2000;
  - D. Excess obsolete or unserviceable inventory disposed of during 10/1/1999 through 9/30/2000;
  - E. Inventory balance at 9/30/00; and
  - F. Any unreconciled differences.
4. Report of excess, obsolete, and unserviceable inventory on hand at 9/30/00. If any excess, obsolete, and unserviceable inventory was disposed during FY 2000, please provide the following information: (10/20/00)
  - A. Original carrying amount for those items identified as of 9/30/99;
  - B. Estimated net realizable; and
  - C. Net loss or gain to be recognized.
5. Carrying amount and Net realizable value of excess, obsolete, and unserviceable inventory. (10/20/00)
6. Detailed report of restrictions on the use or disposition of inventory. (10/20/00)
7. Report on Work In Progress (WIP) including the program, project number, value and quantity of units in WIP, value and quantity of units completed, value and quantity units incomplete, and applicable percentage of completion for each type of incomplete WIP category. (10/20/00)
8. Report the methodology used to identify the correct category to which inventory is assigned and any changes to this methodology. (10/20/00)

**Office of Ocean and Coastal Resource Management (N/ORM)**

1. Information for all new commercial cash accounts used for official business purposes. (10/13/00)
  - A. Provide details such as organization, account title, account type, account number, purpose of the account, financial institution and address, names of individuals with authorized signature authority, or names of individuals that manage the account.
  - B. Include accounts opened during FY00, but do not include lock box deposits.

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2. September 30, 2000 balance of cash accounts held in commercial bank accounts. (10/13/00)
3. A schedule of Category A & B costs, by task code at year-end. (10/20/00)
4. Reports, schedules and supporting documentation for CZMF accounts receivable and estimated allowances. (10/20/00)
5. An updated schedule for CZMF Foreclosed Property calculating the fair market value using the FY00 tax assessment bills. (10/20/00)
6. Detail of direct loan program administrative expenses by task code to be included in NOAA's FY00 consolidated financial statements Note 7 concerning credit program receivables and related foreclosed property. (10/20/00)
7. Information for Federal upkeep of collateral assets, including a recap of all properties sold during FY00; their individual sales prices; and gains & losses. (10/20/00)
8. A summary dollar total of all Port Arthur properties sold as of 9/30/00 cumulative to the beginning of the sales program. (10/20/00)
9. Check register, schedule, or bank statement detailing all FY00 transactions in the commercial bank account for the Port Arthur project. (10/20/00)
10. Report of deferred maintenance for stewardship assets. Include identification of each major class of asset (i.e., heritage, assets, etc.), method of measuring deferred maintenance, condition of asset, and other disclosures as required by SFFAS No. 6, 8, and other applicable regulations. (10/20/00)
11. Detailed report of stewardship property including stewardship land, and heritage assets. Information such as detailed description of the asset, the number of units added and withdrawn and the end-of-year number of physical units, description of the methods of acquisition and withdrawal of the assets, condition, and any other required information as outlined in SFFAS No. 6, 8, and the Amendments to Accounting for Property, Plant, and Equipment, Amending SFFAS No. 6, and SFFAS No. 8. If an asset is to be removed from the balance sheet, please report the net book value of the asset as of the beginning of the period. Include the acquisition cost and balance of accumulated depreciation as of the beginning of the reporting period-October 1, 1999. (10/20/00)

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12. Report of any stewardship assets transferred or donated to NOAA including book value and fair value. (10/20/00)
13. Detail of stewardship investments including all required information on the following: (10/20/00)
  - A. nonfederal physical property; and,
  - B. human capital.

The following information, at a minimum, should be reported:

- A. Annual investment made in the year ended, as well as in each of the 4 preceding years. If expense data are unavailable, outlay data are permissible for a transition period. If neither expense nor outlay data are available for the 5 years, entities need only report expense data for the current year.
- B. Narrative description of the major programs/projects for Federal investments, and the major agencies reporting on these programs. Reports of all stewardship property, plant, and equipment.

**Information Systems Office, Systems Division (OFA11)**

1. Provide download of EDP detail files to OFA21 so that audit sampling documents can be selected by KPMG. (10/13/00)

**Finance Office, Financial Reporting Division, Funds Management Branch (OFA211)**

1. Preliminary FIMA close I. (9/15/00)
2. Preliminary FIMA close II. (9/22/00)
3. Pre-close FIMA Accounting System. (9/29/00)
4. Close NOAA's FY00 accounting system. (10/4/00)
5. Provide instructions to NOAA's Financial Management Centers for processing material FY 00 manual adjustments which are necessary after the issuance of final reports. (9/8/00)
6. Schedule of amount of seized cash within Suspense Fund at 9/30/00. (10/20/00)

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7. Information on the timeliness of processing intergovernmental transactions within NOAA's accounting system to be included in the Overview Financial Management Performance Measures section. (10/31/00)

**Finance Office, Accounting Operations Division (OFA23)**

1. Forward to ASCs material transactions (>\$50,000) entered in 10/00 that cited FY00 or prior. Based on receipt date of goods/services, FY00 financial statements may need to be adjusted. (10/23/00)
2. Prompt Payment Report information to be included in the Overview Financial Management Performance Measures section. (10/31/00)
3. Detailed report on the number of payments (vendor, payroll, travel, etc.) made via electronic funds transfer, total payments by category, and percentage made via EFT. (10/31/00)
4. Report the number of imprest funds as of September 30, 2000, and the corresponding change from FY 99. If the number of imprest funds changed significantly, provide the reason for the change. (10/31/00)
5. Report the balance of outstanding travel advances as of September 30, 2000, and the corresponding change from FY 99. If the balance changed significantly, provide the reason for the change. (10/31/00)

**Finance Office, Accounting Operations Division, Receivables Branch (OFA233)**

1. Information regarding direct loans at September 30, 2000, including the following: (10/20/00)
  - A. Report of outstanding direct loans.
  - B. Report of related interest accrued.
  - C. Report of delinquencies.
2. Schedule for Fishing Vessel Obligation Guarantee (FVOG) 180-day interest. (10/23/00)
3. Fisheries Loan Fund data. (10/23/00)
4. Obligation Guarantee Financial Information System reports and Coastal Fund Management data. (10/25/00)



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5. Notes Receivable schedule from OGFIS and supporting documentation - this schedule should agree with the Receivable Report. (10/31/00)
6. Reports and schedules for intragovernmental and non-intragovernmental unearned revenue for appropriated general funds. (11/3/00)
7. Report for Guaranteed Loan Contingencies. (11/6/00)

**Budget Office (OFA3)**

1. Schedule of Category A and B obligations by fund at year-end. (10/30/00)
2. Provide detailed information concerning the following OMB Bulletin 97-01 disclosure requirements for the statement of budgetary resources: (10/30/00)
  - A. Information about legal arrangements affecting the use of unobligated balances of budget authority, such as time limits, purpose, and obligation limitations.
  - B. Explanations of any differences between the information required by SFFAS No. 7 and the amounts described as “actual” in the Budget of the United States Government for that fiscal year.
3. Provide detail of any research and development projects including the following: (10/30/00)
  - A. Annual investment or expenditure (in accordance with SFFAS No. 4) made in the current fiscal year and each of the 4 years preceding. If data for 4 previous years is not available, only current reporting data need be reported. Reporting should be at the line office level. Report outlays for the previous 4 years if expenditures are not available.
  - B. Detailed narrative description of major research and development programs.
  - C. Report of the amount of significant state, local, private, or foreign total contributions to shared or joint programs, if information is available.
4. Complete and submit the NOAA Overview section along with all supporting documentation. (11/13/00)

**Human Resources, Classification, Data Management & Organizational Analysis (OFA41)**

1. Schedule of accrued annual leave including credit, comp., leave transferred in, and shore leave at 9/30/00. (10/23/00)

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**Grants Management Division (OFA62)**

1. Schedule for grant deobligations to be recorded as of 9/30/00. This should be coordinated with OFA23. (10/20/00)
2. Schedule of all grantees (expired and current grants) cash on hand, including negative and positive amounts, at 9/30/00. (11/9/00)

**Facilities Office, Facilities Services Division (OFA72)**

1. Capital lease and operating lease reports and schedules for FY00 **by task and fund type** along with supporting documentation including the following: (10/20/00)
  - A. Provide separate disclosure of all capital lease acquisitions and disposals during the current fiscal year that are to be audited, including property descriptions and acquisition/disposal dates.
  - B. Provide detail of current fiscal year depreciation expense by task code, which includes the effect of current fiscal year acquisitions, disposals, and prior period adjustments.
  - C. Provide a detailed reconciliation/rollforward of capital lease depreciable basis and accumulated depreciation from the September 30, 1999, ending balances to the September 30, 2000, ending balances. This reconciliation should detail items such as current fiscal year depreciation expense, acquisitions, prior period adjustments, and any other information necessary to complete the rollforward.
  - D. Provide separate detail of all adjustments required to prior period balances at 9/30/99 including the cause for the adjustment such as errors or policy changes.
  - E. Allocate the current fiscal year lease payments between a reduction of the obligation (principle balance) and interest expense calculated based on the effective interest method so as to produce a constant periodic rate of interest on the remaining balance of the liability.
  - F. Provide amount of capital leases that are fully funded as required by OMB Bulletin 97-01.
  - G. Provide any necessary changes to the lease summaries and description within Note 21 of NOAA's September 30, 1999, consolidated financial statements. Include future minimum lease payments and identification of funded and unfunded portions.
2. Personal property reports and schedules as of 9/30/00 by fund and by object class for all of NOAA along with supporting documentation. This includes additions disposals for property and equipment and related accumulated depreciation additions and disposals by task code for FY00 including satellites and their related ground support systems. Include a schedule of prior period adjustments and depreciation expense by task code. (10/20/00)

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- A. Provide separate disclosure of all property acquisitions and disposals during the current fiscal year that are to be audited, including property descriptions and acquisitions/disposal dates.
  - B. Provide current fiscal year depreciation expense which includes the effect of current fiscal year acquisitions and disposals, and prior period adjustments.
  - C. Provide a detailed reconciliation/rollforward of personal property depreciable basis and accumulated depreciation balances from the September 30, 1999, ending balances to the September 30, 2000, ending balances. This reconciliation should detail items such as current fiscal year depreciation expense, acquisitions, prior period adjustments, and any other information necessary to complete the rollforward.
  - D. Provide separate detail by fund type and task code of all adjustments required to prior periods including the cause for the adjustment such as errors or policy changes.
  - E. Provide any necessary changes to the property summaries and descriptions within Notes 1, 10, and 21 of NOAA's September 30, 1999, consolidated financial statements.
- 3. Schedule of personal property owned by NOAA, but used by federal contractors including cost and accumulated depreciation. (10/20/00)
  - 4. Schedule of unsupported personal property values as of 9/30/00 including cost and accumulated depreciation. (10/20/00)
  - 5. Report of deferred maintenance identified. Include identification of each major class of asset (i.e., ships, vehicles, planes, etc.), method of measuring deferred maintenance, and other disclosures as required by SFFAS #6, and other regulations such as SFFAS #8. (10/20/00)
  - 6. Detailed report of stewardship property including stewardship land, and heritage assets. Information such as number of units added and withdrawn, and the end-of-year number of physical units, description of the methods of acquisition and withdrawal of the assets, condition, identification of any deferred maintenance, and any other required information as outlined in SFFAS #6 and #8 should be included. (10/20/00)
  - 7. Detailed report of multi-use heritage assets identified, if necessary. If multi-use heritage assets are identified, please disclose how the predominant use of the asset was determined. (10/20/00)
  - 8. Report of any stewardship assets transferred or donated to NOAA including book value and fair value for any multi-use heritage assets. (10/20/00)
  - 9. Detailed listing of all capitalized properties sold, or disposed, or removed during FY00. Provide the following information regarding each property item: (10/20/00)

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- A. Identification number;
- B. Asset description and name;
- C. Acquisition cost;
- D. Accumulated Depreciation;
- E. FY00 depreciation expense;
- F. Date disposed/sold;
- G. Sales price;
- H. Gain or loss;
- I. Net book value; and
- J. Net realizable value

If property was traded in, please detail any proceeds which were received from the trade, if any.

- 10. Listing of property excessed during FY00, and the date which the property was removed. Include the date which the property was excessed (date when depreciation was no longer taken/calculated). (10/20/00)
- 11. Access to all personal property database files required by KPMG to select audit samples and verify account balances. (10/20/00)
- 12. Reconciliation of substitute property system ending balances to the property balances, including items in suspense accounts. (10/20/00)
- 13. A summary of the cost by fund and by task of all expenses incurred during FY00 to acquire, improve or renovate heritage assets. (10/20/00)
- 14. A summary of depreciation expense by task which reconciles to FY00 depreciation reported in the property system. (11/6/00)

**Facility Acquisition and Management Division (OFA73)**

- 1. Capital lease and operating lease reports and schedules for FY00 **by task and fund type** along with supporting documentation including the following: (10/20/00)
  - A. Provide separate disclosure of all capital lease acquisitions and disposals during the current fiscal year that are to be audited, including property descriptions and acquisition/disposal dates.

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- B. Provide current fiscal year depreciation expense which includes the effect of current fiscal year acquisitions and disposals, and prior period adjustments.
  - C. Provide a detailed reconciliation/rollforward of capital lease depreciable basis and accumulated depreciation from the September 30, 1999, ending balances to the September 30, 2000, ending balances. This reconciliation should detail items such as current fiscal year depreciation expense, acquisitions, prior period adjustments, and any other information necessary to complete the rollforward.
  - D. Provide separate detail of all adjustments required to prior period balances at 9/30/99 including the cause for the adjustment such as errors or policy changes.
  - E. Allocate the current fiscal year lease payments between a reduction of the obligation (principle balance) and interest expense calculated based on the effective interest method so as to produce a constant periodic rate of interest on the remaining balance of the liability.
  - F. Provide amount of capital leases that are fully funded as required by OMB Bulletin 97-01.
  - G. Provide any necessary changes to the lease summaries and description within Note 21 of NOAA's September 30, 1999, consolidated financial statements. Include future minimum lease payments and identification of funded and unfunded portions.
2. Real property and schedules **by task and fund type** as of 9/30/00 along with supporting documentation. This includes the following: (10/20/00)
- A. Provide separate disclosure of all real property acquisitions and disposals during FY00 that are to be audited, including property descriptions and acquisition/disposal dates.
  - B. Provide current fiscal year depreciation expense by task code which includes the effect of current fiscal year acquisitions and disposals, and prior period adjustments. Include a separate report on depreciation expense by task code and property type.
  - C. Provide a detailed reconciliation/rollforward of real property depreciable basis and accumulated depreciation balances from the September 30, 1999, ending balances to the September 30, 2000, ending balances. This reconciliation should detail items such as current fiscal year depreciation expense, acquisitions, prior period adjustments, and any other information necessary to complete the rollforward.
  - D. Provide separate detail of all adjustments required to prior periods including the cause for the adjustment such as errors or policy changes.
  - E. Provide any necessary changes to the property summaries and descriptions within Note 1, 10, and 21 of NOAA's September 30, 1999, consolidated financial statements.
3. Schedule of unsupported and excessed real property values as of 9/30/00. (10/20/00)

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4. Report of deferred maintenance identified. Include identification of each major class of asset (i.e., equipment, buildings, etc.), method of measuring deferred maintenance, and other disclosures as required by SFFAS #6, and other regulations such as SFFAS #8. (10/20/00)
5. Detailed report of stewardship property including stewardship land, and heritage assets. Information such as number of units added and withdrawn and the end-of-year number of physical units, description of the methods of acquisition and withdrawal of the assets, condition, identification of any deferred maintenance, and any other required information as outlined in SFFAS #6 and #8 should be included. (10/20/00)
6. Detailed report of multi-use heritage assets identified. If multi-use heritage assets are identified, please disclose how the predominant use of the asset was determined. (10/20/00)
7. Report of any stewardship assets transferred or donated to NOAA including book value and fair value for any multi-use heritage assets. (10/20/00)
8. Detailed listing of all capitalized properties sold, or disposed, or removed during FY00. Provide the following information regarding each property item: (10/20/00)
  - A. Identification number;
  - B. Asset description and name;
  - C. Acquisition cost;
  - D. Accumulated Depreciation;
  - E. FY00 depreciation expense;
  - F. Date disposed/sold;
  - G. Sales price;
  - H. Gain or loss;
  - I. Net book value; and
  - J. Net realizable value

If property was traded in, please detail any proceeds which were received from the trade, if any.

9. Listing of property excessed during FY00, and the date which the property was removed. Include the date which the property was excessed (date when depreciation was no longer taken/calculated). (10/20/00)
10. A summary of the cost by fund and by task of all expenses incurred during FY00 to acquire, improve or renovate heritage assets. (10/20/00)

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**Environmental Compliance Staff (OFA74)**

1. Reports, schedules, and supporting documentation for environmental and non-environmental contingent liability estimates - funded and unfunded amounts, including whether contingencies are probable, reasonably possible, or remote. Schedule should insure that estimates have been reduced by FY00 project disbursements. (10/20/00)

**Office of Sustainable Fisheries, Financial Services Division (F/SF2)**

1. Data for Fishing Vessel Obligation Guarantees related to foreclosed property value and the accounts receivable allowance estimation as of 9/30/00. (10/23/00)
2. Subsidy calculation worksheet. (10/23/00)
3. Schedule of Notes Receivable as of 9/30/00 and corresponding interest rates and maturity dates of notes. (10/30/00)

**Systems Acquisition Office (SAO)**

1. Commitment information for long-term contracts for the purchase, construction, and modernization of property and equipment. (10/27/00)
2. Reconcile costs of all Construction Work In Progress (CWIP) at 9/30/00 including FY00 additions and deletions. Include any necessary adjustments to the 9/30/99 balances. (10/27/00)

**Office of Systems Operations, Maintenance, Logistics, and Facilities Branch, Logistics Management Section (W/OSO322)**

1. Reports and schedules for 9/30/00 NLSC supplies, and equipment physical inventory. (10/20/00)
2. Reconciliation between the 9/30/99 ending operating materials and supplies inventory balance and the ending inventory per the physical inventory report as of 9/30/00 for both supplies and equipment. (10/20/00)
3. Report of total excess, obsolete, and unserviceable inventory for both supplies and equipment. (10/20/00)

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4. Carrying amount and net realizable value of the excess, obsolete, and unserviceable items. (10/20/00)
5. Disclose any changes in the methodology for calculating the allowance for excess, obsolete, and unserviceable items. (10/20/00)
6. Disclose any changes which should be made to the disclosures within Notes 1 and 9 of the FY99 consolidated financial statements. (10/20/00)
7. Report of Inventory held for repair. (10/20/00)
8. Detailed report of restrictions on the sale, use, or disposition of inventory. (10/20/00)
9. Report the methodology used to identify the correct category to which inventory is assigned and any changes to this methodology. (10/20/00)

**Office of Systems Operations, National Reconditioning Center, Quality Control Section (W/OSO331)**

1. Reports and schedules for 9/30/00 NRC supplies physical inventory. (10/20/00)
2. Carrying amount and net realizable value of the excess, obsolete, and unserviceable items. (10/20/00)
3. Disclose any changes in the methodology for calculating the allowance for excess, obsolete, and unserviceable items. (10/20/00)
4. Disclose any restrictions on the use or disposition of inventories. (10/20/00)
5. Report of Inventory held for repair. (10/20/00)
6. Report the methodology used to identify the correct category to which inventory is assigned and any changes to this methodology. (10/20/00)